



W.P(MD)No.2135 of 2024

WEB CO BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 13.02.2024

CORAM:

THE HONOURABLE MR.JUSTICE B.PUGALENDHI

W.P(MD)No.2135 of 2024
WMP(MD) No.2131 of 2024

S.Bharatha Gangathara Thilakar

... Petitioner

Vs

1.The Commissioner,
Madurai Corporation,
Madurai.

2.The Assistant Commissioner,
Madurai Corporation,
Zone -2,
Madurai.

Respondents

PRAYER:- Writ Petition filed under Article 226 of the Constitution of India, praying this Court to issue a Writ of Certiorari, to call for the records connected with the impugned order in Demand Notice for Assessment No.115/032/900087, dated 28.12.2023 of the second respondent and to quash the same.

For Petitioner : Mr.S.Anandhakumar
For Respondents : Mr.K.Sivabalan
Standing Counsel



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ORDER

The petitioner is the owner of a commercial building in No.6, Gokhale Road, Zone -2, Madurai. The petitioner claims that he is paying the property tax regularly to the respondent Corporation. The respondent Corporation has revised the property tax from the year 2011 and issued a demand notice on 28.12.2023, directing the petitioner to pay the property tax of Rs.21,66,588/- within a period of 15 days. The contention of the petitioner is that the impugned demand notice, dated 28.12.2023, demanding the revised property tax from the year 2011 is issued without an opportunity of hearing to the petitioner and therefore, the order impugned in this writ petition is liable to be set aside.

2.Mr.K.Sivabalan, learned standing counsel, who takes notice for the respondents submits that on 06.10.2022, an inspection was made in the petitioner's premises in the presence of the



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petitioner and the officials found that this petitioner has put up some additional constructions beyond the approved plan and therefore, the property tax has been revised and the present demand notice has been issued.

3.This Court considered the rival submissions made and also perused the materials placed on record.

4.The property tax has been revised by the respondent Corporation for the petitioner's property from the year 2011 and they demanded the revised property tax, by the impugned demand notice, dated 28.12.2023. According to the petitioner, without opportunity, the impugned order was passed. Therefore, this Court is inclined to set aside the impugned order on the ground of violation of principles of natural justice.



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5.In view of the above, this impugned order, dated 28.12.2023 is hereby set aside. The petitioner is directed to appear before the respondent Corporation on 27.02.2024 without fail along with the required documents, if any. He is at liberty to raise all these contentions before the respondent Corporation. The respondent Corporation shall take the decision independently and pass an order afresh, after providing an opportunity to the petitioner and by considering the documents, if any relied on by him, within a period of four weeks from thereon. No costs. Consequently, connected Miscellaneous petition is closed.

13.02.2024

NCC:Yes/No
Index:Yes/No
Internet:Yes
vrn

Note: Issue order copy on **19.02.2024**



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Madurai Corporation,
Madurai.
- 2.The Assistant Commissioner,
Madurai Corporation,
Zone -2,
Madurai.



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B.PUGALENDHI, J.

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